

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.618/PUN/2024

निर्धारण वर्ष Assessment Year : 2019-20

United World Against Diabetes, S.R.No.14, R.No.287, Jai Jawan Nagar, Yerawada, Pune 411 006 Maharashtra PAN : AAATU5231B	Vs.	Exemption Ward-1(2), Pune
Appellant		Respondent

Assessee by : Smt. Deepa Khare  
Revenue by : Shri Manoj Tripathi  
Date of hearing : 02.05.2024  
Date of pronouncement : 06.05.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Addl/JCIT(A), Kochi dated 29.02.2024 for the assessment year 2019-20.

2. Briefly, the facts of the case are that the appellant is a Public Charitable Trust registered under Bombay Public Trusts Act, 1950. The appellant Trust had registration u/s.12A of the Income-tax Act, 1961 (hereinafter referred to as 'The Act'). It is formed with the object of providing support and medicines to the underprivileged people suffering from Diabetes. The appellant trust filed the return of income for the

A.Y. 2019-20 on 27.08.2019 declaring Nil income claiming exemption u/s.11 of the Act. The Audit Report in Form 10B was also furnished on 30-09-2019. The said return of income was processed by ADIT, CPC, Bengaluru vide intimation u/s.143(1) dt. 11.05.2020 denying exemption u/s.11 on the ground that Audit Report in Form 10B was not filed within the due date.

3. Being aggrieved, an appeal was filed before the CIT(A) who vide impugned order confirmed the action of the CPC by holding that CIT(Exemption) had rejected the appellant application dated 12.09.2023 for condonation of delay in filing the Audit Report in Form 10B.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. The Id. Counsel submits that though the Audit Report in Form 10B was filed within the due date prescribed but after the filing of return of income. Therefore, there was no delay in filing Audit Report in Form 10B and the CIT(Exemption) was not justified in denying exemption u/s.11 of the Act.

6. On the other hand, the Id. Sr. DR supported the orders of the lower authorities.

7. Heard the rival submissions and perused the material on record. The solitary issue in the present appeal is whether the CPC was justified in denying exemption claimed u/s.11 of the Act solely on the ground that

the Audit Report in Form 10B was not filed along with the return of income. In the present case, Audit Report in Form 10B was not filed along with the return of income. Admittedly, the Audit Report in Form 10B was filed on 30.09.2019, well before the extended due date of filing Form 10B for the relevant year, i.e., 31.10.2019. Audit Report in Form 10B was very much available with the CPC at the time of processing the return of income. In the circumstances, we are of the considered opinion that the CPC should have taken into consideration the Form 10B as available with it as on the date of processing the return and accordingly should have processed the return of income. Therefore, we set-aside the intimation passed u/s.143(1) and direct the CPC/AO to amend the intimation by taking into consideration the Form 10B as available with it at the time of processing the return.

8. In the result, the appeal filed by the assessee stands allowed.

Order pronounced on this 06<sup>th</sup> day of May, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> May, 2024

*Satish*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,  
पुणे / DR, ITAT, SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune